87R5363 CJC-D

By:  Allison H.J.R. No. 89

A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed by a school district on property owned by a business entity that donates money to the district to create or support career and technical education programs or courses.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1.  Article VIII, Texas Constitution, is amended by adding Section 1-t to read as follows:

Sec. 1-t.  The legislature by general law may provide for a credit against the ad valorem taxes imposed by a school district on property owned by a business entity that donates money to the district to create or support career and technical education programs or courses. The legislature may provide eligibility requirements for a credit authorized by this section and formulas for computing the amount of the credit that a business entity may receive in a tax year.

SECTION 2.  This proposed constitutional amendment shall be submitted to the voters at an election to be held November 2, 2021. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for a credit against the ad valorem taxes imposed by a school district on property owned by a business entity that donates money to the district to create or support career and technical education programs or courses."